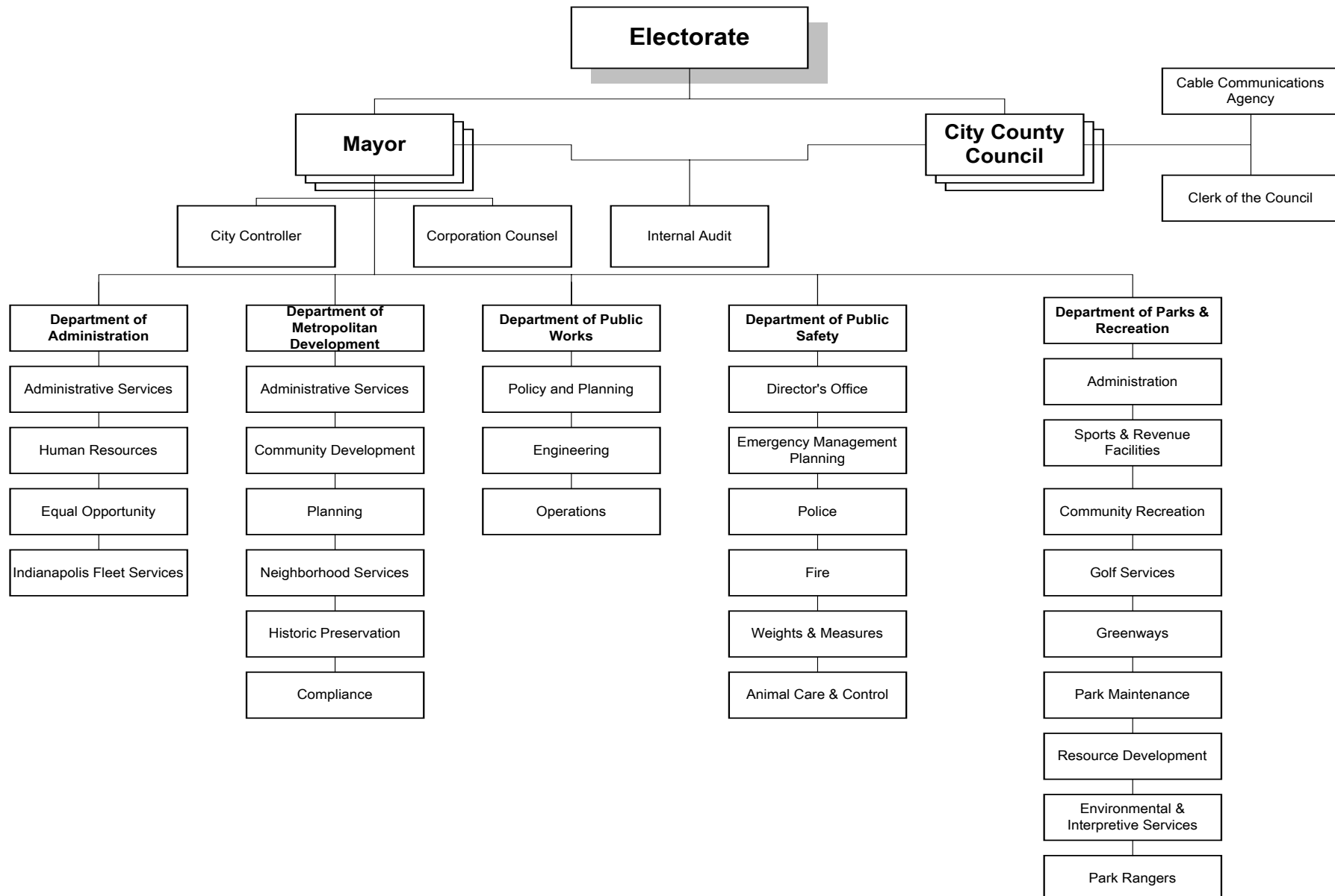


Organization Chart



Introduction**LOOK AROUND INDIANAPOLIS****History**

As the twelfth-largest city in the United States, Indianapolis has a population of more than 863,000. The city's history spans over 188 years.

"On December 11, 1816 the U.S. Congress granted statehood to Indiana pursuant to the fulfillment of five provisions. One of the provisions granted four sections of land (2560 acres) for the establishment of a state capital with the condition that the location be decided prior to the public sale of federal lands surrounding the new capital.

In an act of January 6, 1821 the legislature approved the location of the new capital and provided for three commissioners, James Jones, Samuel P. Booker, and Christopher Harrison, to survey and plat the town. Section 21 of the Act affixes the town as the permanent seat of government and 'shall be called and known by the name of Indianapolis'.¹

Of the three commissioners, only Christopher Harrison arrived at the site on the designated date. In 1821 Judge Harrison appointed Alexander Ralston and Elias Pym Fordham joint-surveyors for Indiana's new capital.

Ralston and Fordham developed the initial plan for Indianapolis. Ralston, after immigrating to America from the Great Britain, assisted in the mapping of Washington, D.C. After relocating to Louisville, Kentucky Ralston was hired by Aaron Burr to survey western lands². Ralston resided from 1818 to 1820 in Harrison County, Indiana where he met Judge Christopher Harrison.

Elias Fordham, a trained civil engineer, immigrated to America in 1817 as part of a venture to create an English colony in the Illinois Territory. "Between July, 1817 and fall, 1818 Fordham traveled through southern Indiana on business...possibly meeting Alexander Ralston."³ While in Salem, Fordham stayed with Judge Christopher Harrison.

The selected site for the new capital was along the White River in central Indiana. For the plat of Indianapolis, Ralston advanced the idea of a "Mile Square" taking cues from Pierre L'Enfant's plan for Washington, D.C. and other European cities. The "Mile Square," now the heart of

Indianapolis is "distinguished by diagonal arteries...connecting the corners of a mile square gridiron with four centrally located blocks."⁴ Today Indianapolis is a modern city with diverse neighborhoods, rich cultural traditions, and a strong business economy.

¹ "The Indianapolis Donation." Indianapolis Donation Database. Indiana Commission on Public Records State Archives Division. ONLINE < <http://www.state.in.us/icpr/webfile/donation/donindex.html>>. Accessed on July 22, 2002.

² Vanderstel, Sheryl D. "Alexander Ralston." The Encyclopedia of Indianapolis. David J. Bodenhamer & Robert G. Barrows, (Eds.). Indianapolis, IN: Indiana University Press, 1994. p. 1164.

³ Vanderstel, Sheryl D. "Elias Pym Fordham." The Encyclopedia of Indianapolis. David J. Bodenhamer & Robert G. Barrows, (Eds.). Indianapolis, IN: Indiana University Press, 1994. p. 590.

⁴ Schurch, Thomas W. "Mile Square." The Encyclopedia of Indianapolis. David J. Bodenhamer & Robert G. Barrows, (Eds.). Indianapolis, IN: Indiana University Press, 1994. p. 1008.

Introduction**Neighborhoods**

Indianapolis is a rich tapestry of traditions, cultures, and heritage. The city's diverse neighborhoods support and encourage families, individuals and children while ensuring economic and residential development.

Neighborhoods are differentiated by "distinctions of urban geography, both natural and man-made."⁵ Indianapolis neighborhoods effuse, as from the White River, along "historic patterns of settlement and growth, the development of speculative housing, and the incorporation of previously independent communities."⁶

When neighborhoods thrive, residents have adequate access to affordable housing, education, well-maintained transportation, employment, and recreational activities. Furthermore, vibrant neighborhoods rely heavily on positive community influences including after-school programs, training opportunities for employment and social skills, and other valued resources designed to give families and individuals tools to succeed.

A community's stability stems from a lack of blight and substandard conditions. Indianapolis Mayor Bart Peterson and his administration have taken a stand against blight and remain determined to rid neighborhoods of substandard living conditions through strict and aggressive code enforcement efforts, which ultimately enhances the quality of life within Indianapolis neighborhoods.

"Blight in neighborhoods and buildings invites criminal behavior, reduces property values and brings a neighborhood down," said Mayor Peterson.

The city of Indianapolis has taken steps to address and eradicate homelessness. Mayor Peterson has created the Indianapolis Housing Task Force. In 2002, the group unveiled a "Blueprint to End Homelessness" in Indianapolis. This 10-year strategic plan calls for communities to effectively work together and stem the tide of homelessness. Each year, more than 15,000 people experience homelessness in Indianapolis.

Arts and Culture

Arts and culture are essential components of Indianapolis communities. They improve the quality of life and are integral components in Indianapolis' role as a modern metropolis. Arts and culture in Indianapolis denotes any experience that portrays greater Indianapolis; its people, diversity, and character.

Indianapolis is brimming with traditional arts and culture attractions. Established in 1883, the Indianapolis Museum of Art is both an art museum and a 152-acre botanical garden. The museum's grounds contain five pavilions, a lecture hall, a theater, a concert terrace, a restaurant, shops, and a greenhouse. Its permanent collection includes neo-Impressionist art, Chinese art, and African art. The Eiteljorg Museum is one of

just two museums east of the Mississippi that feature both American Indian and Western art. The Eiteljorg's American West gallery includes works from the Taos, New Mexico artists' colony, as well as pieces from such legends as Remington and Russell. Contemporary artists who tell the

⁵ Hulse, Lamont J. "Neighborhoods and Communities." The Encyclopedia of Indianapolis. David J. Bodenhamer & Robert G. Barrows, (Eds.). Indianapolis, IN: Indiana University Press, 1994. p. 132.

⁶ Ibid.

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story of today's West are also represented along with Native American art, which includes pottery, basketry, sculpture, and other artifacts from all 10 North American native cultural areas.

Indianapolis is also the home of the world's largest Children's Museum. The museum's collection includes a prehistoric gallery, a steam-engine exhibit, a model train gallery, an outdoor garden gallery, and a 130-seat planetarium.

White River State Park, located just outside downtown, is the state's first metropolitan state park. The Indianapolis Zoo is located in the park and houses 4,000 animals in simulated natural habitats. Next to the zoo is the White River Gardens, which includes a glass-enclosed conservatory, outdoor gardens, a water garden, and 1.5 miles of winding paths and walkways. Also located in the park are the IMAX 3-D theater, the National Institute for Fitness and Sport, the NCAA headquarters and Hall of Champions, and the new Indiana State Museum. Opened on May 22, 2002, the new state museum tells the state's story in high-tech, high-touch exhibits that chronicle Indiana's past, present and future. The museum—made possible by a combination of public and private funding—explores Indiana's art, science, and culture.

Another cultural attraction is the Soldiers and Sailors Monument, the centerpiece of Monument Circle, located at the center of Ralston's "Mile Square" plat. The monument memorializes the lives and dedication of Indiana's Civil War veterans. The monument was originally designed by Bruno Schmitz of Germany and completed by Rudolf Schwarz of Austria. Schmitz's design was of "terraced steps, foundations, pools, an obelisk shaft, and an abundance of statuary,"⁷ including the crowning figure of *Victory*. This design was executed between 1888 and 1902 and stands 284 feet, 6 inches high. Every year the monument is transformed into the world's largest Christmas tree.

The city's cultural tourism initiative has funded development efforts for cultural districts including Broad Ripple, Fountain Square, Historic Canal/White River State Park, Massachusetts Avenue and the Wholesale District including Monument Circle. The initiative strives towards increasing local cultural participation by Indianapolis residents and maximizing the cultural experience for existing visitors and event visitors. Through cultural tourism, Indianapolis and Central Indiana will be strengthened as unique cultural destinations.

Downtown Indianapolis continues to experience a rise in residential development. Last year, one of the city's neighborhood revitalization efforts, Fall Creek Place, started its third and final phase. Once completed, Fall Creek Place will create 300 new and mixed income home ownership opportunities for families and individuals.

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More than \$1 billion has been invested in downtown Indianapolis utilizing private and public money. Massachusetts Avenue has undergone a remarkable revitalization, which includes aesthetic features and business growth, even reaching neighborhood groups in the area.

⁷ Gadski, Mary Ellen, et al. "Soldiers and Sailors Monument." The Encyclopedia of Indianapolis. David J. Bodenhamer & Robert G. Barrows, (Eds.). Indianapolis, IN: Indiana University Press, 1994. p. 1278.

Introduction**Business**

As one of the most populous cities in the world, Indianapolis is a hub of road, rail, and air transportation. In fact, Indianapolis epitomizes the state logo, "Crossroads of America," with more intersecting segments of interstate highway than any other metropolitan area.

Indianapolis is home to many Fortune 500 companies, including the world's tenth largest drug manufacturer, Eli Lilly and Company. Lilly is entering the sixth year of a ten-year expansion, creating 7,500 new jobs and investing more than \$1 billion in capital. In addition, other locally based companies have situated their corporate headquarters in Indianapolis including Mays Chemical Co., Simon Property Group, Lilly, Emmis Communications, Anthem, and Guidant.

The Central Indiana Life Sciences Initiative continues to serve as an engine for the Indianapolis economy. City leaders and other founding partners came together to form the Initiative. The effort involves building on a multitude of extraordinary regional assets - corporate, government, and academia - to be a world leader in research, development, and commercialization in the life sciences. Through the Life Sciences Initiative, academic institutions and businesses are collaborating to start companies and draw investment capital to Indiana. The jobs created pay more than those in other industry sectors. The City's technology reputation will accelerate Indianapolis's growth as a tourist and convention destination city.

Transportation is another important sector in Indianapolis' economy. The Indianapolis International Airport in 2003 – the last year for which statistics are available – routed 7.3 million passengers, both domestic and international, through its gates. The airport is served by 10 major and 10 national passenger airlines with an estimated 280 daily departures to an average of 38 non-stop destinations. Additionally, the airport handled 980,694 tons of mail and freight in 2003. To meet increasing demand, the Indianapolis International Airport has designed a new midfield terminal and will soon begin construction. The midfield terminal will provide an air travel gateway for the "The Crossroads of America." Its modern design is modeled after Monument Circle and will increase both environmental and functional efficiency.

Indianapolis consistently ranks among the best places in the country to start and grow a business and among the best places to live. The City's efforts to grow, attract, and retain new and existing business has garnered attention. *Site Selection* magazine rated Indianapolis as the 7th most active metropolitan city for economic development activity in 2003.

This business climate makes Indianapolis a popular place for corporate growth and entrepreneurship. Among the major national and international companies located in Indianapolis are Eli Lilly & Co., Anthem Insurance, Consec, Clarian Health, Escent, Bank One Indianapolis, Allison Transmission, Mays Chemical, Allison Engine Co., Simon Property Group, Indianapolis Motor Speedway Corporation, Federal Express, American Trans Air, and Navistar International Transportation.

Indianapolis consistently demonstrates its diverse economy. Last year, Norwood Promotional Products relocated its corporate headquarters to Indianapolis, bringing nearly 100 high-paying jobs; Roche Diagnostics has committed to a \$130 million capital expansion at the Indianapolis headquarters, creating 600 jobs; and, NNC Group built a new corporate headquarters in Indianapolis, adding 270 new jobs and relocating out-of-state operations to Indianapolis.

Introduction**Sports**

Indianapolis has also made a name for itself in the world of sports. It boasts several major-league teams; the Indiana Pacers of the National Basketball Association, the Indiana Fever of the Women's National Basketball Association, the Indianapolis Colts of the National Football League, and the Indiana Firebirds of the Arena Football League. Other professional sporting events of note are the RCA Tennis Championship hosted annually at the Indianapolis Tennis Center.

Indianapolis also hosts several minor-league teams. Baseball's Indianapolis Indians, a farm team for the Milwaukee Brewers, play in Victory Field, one of the most attractive downtown ballparks in the country. The International Hockey Association's Indianapolis Ice play in the Pepsi Coliseum. Both sports have a rich history in Indianapolis. The Indians have been in existence since 1902, and although the Ice were formed much more recently, in 1988; Indianapolis has had hockey teams since 1939.

Indianapolis is well known for the Greatest Spectacle in Racing, the Indianapolis 500. The race has its roots in the early twentieth century, when Indianapolis was home to ten automotive manufacturing firms. In 1909, Carl Fisher and three partners formed the Indianapolis Motor Speedway Company and opened the famous 2½-mile track for private testing and occasional racing. The first 500-mile race was held two years later. Since 1957, the 500 Festival, a huge celebration that includes concerts, a half-marathon, and the nation's second-longest parade, has preceded the race. Since 1994, the track has hosted the Brickyard 400 stock car race as well. In 2000 the United States Grand Prix joined the stable of races at the Motor Speedway on a newly constructed 2.606-mile road course.

And of course Indianapolis is famous for amateur sports, so much so that we have been dubbed the Amateur Sports Capital of the World. Amateur-sports organizations—for gymnastics, diving, track, and others—have been settling here in increasing numbers. The national headquarters of the National Collegiate Athletic Association moved to Indianapolis at the end of 1999. Indianapolis has hosted numerous amateur sports events - most memorably the World Police and Fire Games in 2001 and the Pan American Games in 1987. The city has also been fortunate to host the Men's NCAA Final Four in 1980, 1991, 1997, and 2000. The tournament returns to Indianapolis in 2006 and 2010. In 2002 the city hosted both the men and women's Big 10 Basketball tournaments, and the World Basketball Championship.

The city of Indianapolis is known for its sports facilities including: the RCA Dome, Conseco Field House, the Indianapolis Sports Center (tennis), the Indiana University Natatorium (swimming and diving) and Track and Field Stadium, the Indiana World Skating Academy (ice skating) and the Major Taylor Velodrome (cycling).

Conclusion

From the City's "signature" structure, the Soldiers and Sailors Monument, radiating outward, there is a recognizable transition to the opportunities of the 21st Century. The quality of life is high and the promise of tomorrow is palpable. Indianapolis' diverse neighborhoods, rich cultural traditions, and solid economic footing embody a civic purpose that is always looking to advance.

Introduction**INDIANAPOLIS GOVERNMENT****Unigov**

Indianapolis and Marion County have been consolidated under a unified governmental structure since January 1, 1970. This structure, known as Unigov, combines city and county legislatures and provides a single countywide chief executive. The city-county council is made up of twenty-nine members (twenty-five from individual districts, and four elected at large). The mayor and councilors are elected every four years. The public school system, the police department and the fire department are not consolidated. Several other county offices are not merged—for example, the assessor, auditor, clerk, coroner, prosecutor, recorder, sheriff, surveyor, and treasurer—because they are provided under the Indiana Constitution. Also, the incorporated cities of Beech Grove, Lawrence, and Southport, and the town of Speedway, are left out of the consolidation, but are allowed to vote for the chief executive, the county-wide councilors, and their own city officials.

Organization

Departments and divisions have been realigned to streamline delivery of City services.

Executive and Legislative

The primary function of the Executive and Legislative Department is to develop and enforce laws for the City of Indianapolis. The department includes the Mayor's Office, the City-County Council, the Cable Communications Agency, the Office of the Corporation Counsel, the Collection Division, the Office of the City Controller, and the Purchasing Division.

The Mayor's Office, in conjunction with the City-County Council, strives to provide effective and responsive leadership for Indianapolis's citizens. The City-County Council also establishes tax rates, reviews and recommends the annual budget, and confirms appointments by the Mayor. The Cable Communications Agency provides the public with information regarding City-County governmental actions. The Office of the Corporation Counsel provides city and county agencies with legal advice and services. The Collection section of the Office of Corporation Counsel is the City's debt collector. The Office of the City Controller is responsible for financial management of the City. The Purchasing Division makes and records all purchases and disposes of assets for the City-County entity.

Department of Administration

The Department of Administration provides direct support to the operating agencies of City government. Divisions within the department include Human Resources, Equal Opportunity, Public Education, Fleet Services and Administrative Services.

The department facilitates areas such as: compensation; benefits; training; labor/employee relations and risk management; recruiting and selection; and internal and external service delivery while maintaining all municipal vehicles. In addition, the Department of Administration has

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expanded its efforts to certify, monitor and evaluate bids for minority and women owned businesses while increasing public awareness and support of business development and promotion of minority and women owned business enterprises.

Department of Metropolitan Development

The Department of Metropolitan Development enhances the quality of life for Indianapolis residents through code compliance, community development, economic development, historic preservation, neighborhood services and planning.

Department of Public Works

The Department of Public Works (DPW) oversees the city's sanitation, including trash pickup and sewage disposal. Furthermore, the department facilitates wastewater treatment and disposal, maintenance of infrastructure (including flood control levees and drainage systems), street maintenance, and the protection of City environmental resources, including air pollution control.

The DPW also plans, designs, and constructs streets and roads in Marion County. Other responsibilities include infrastructure planning; designing sanitary and stormwater systems, wastewater transportation systems, and drains and levees; and completing flood control projects. Excluded from the department's control are (1) interstate, U.S. and state routes under jurisdiction of the Indiana Department of Transportation and (2) local streets within incorporated cities and towns in Marion County.

Department of Public Safety

The Department of Public Safety (DPS) ensures safety while enforcing laws that protect life and property of Indianapolis residents. Through community policing, the Department maintains partnerships within communities and helps residents identify and solve problems. The department's divisions include Police, Fire, Emergency Management Planning, Animal Care and Control, and Weights and Measures. The DPS Director routinely coordinates events and activities with other state and local agencies including cooperative efforts with various criminal justice agencies.

DPS has effectively addressed Homeland Security utilizing: federal and local cooperation and coordination in the war on terrorism; local emergency management preparedness; communication and technology initiatives; efforts concentrated on transportation security, including aviation, rail, port and ground transportation; and public health issues.

Department of Parks and Recreation

The Department of Parks and Recreation offers public recreation programs and manages neighborhood, community and regional parks, sports complexes, park enhancement and beautification programs, greenways and the park-ranger program. More than 150 well-maintained park sites provide a wide array of services including aquatic areas, community centers, nature parks, golf courses and other sports and special facilities.

Introduction

THE INDIANAPOLIS CITY BUDGET

Beginning in April, the department heads, along with the offices of the Mayor and the City Controller, develop budgets for the next calendar year for divisions within their departments.

State statute and Council ordinance require the City to adopt annual balanced budgets—that is, revenues plus fund balance must equal or exceed appropriations. The major classification of appropriations is the character level, which corresponds to the Governmental Accounting Standards Board definition of object. The characters of expense are personal services, supplies, other goods and services, properties and equipment, and internal charges.

Operating appropriations lapse at year-end unless they are encumbered. A purchase order is recognized as an encumbrance against available appropriations. Total appropriations for capital projects funded by bond issues are set within the bond resolution and do not expire at year-end.

In July, the City Controller prepares budget ordinances that are introduced by the Mayor to the City-County Council at the first meeting in August. The Controller adds the June 30 cash and investment balance to the estimated second-half revenues; this amount is reduced by the remaining appropriations and the additional anticipated appropriations to arrive at the current year December 31st projected budgetary fund balance. This balance, along with the estimated miscellaneous revenues, is reduced by the budgeted appropriations to arrive at the amount to be funded by property taxes. This amount must be less than the maximum levy unless an appeal to the Department of Local Government Finance is successful. In November of 2003, the Indiana General Assembly passed SEA 1 - 2003, which changed the calculation for the maximum levies of local units of government. Beginning in 2004, the maximum levy is based on the previous year's actual levy plus a growth factor. This change removes the previously unused portion of maximum levies and eliminates any "banking" of unused authority in the future.

These ordinances are assigned to the appropriate Council Committee, which conducts public hearings during August and September. Prior to the last Council meeting in September, the budget levy is advertised twice in two newspapers. The Council may not pass a budget above the levy advertised.

The Department of Local Government Finance reviews the budget before certifying the levy; a levy above the limits may be granted if the excess levy meets the state law requirements. The Tax Commissioners are required to certify the levies, tax rates and budgets by February 15th.

During the year, the City-County Council may amend appropriations upon request by the Controller to transfer unencumbered appropriations from one character to another in the same fund. Additional appropriations requests are submitted to the Controller's office to determine if sufficient additional revenues or fund balance is available. The Department of Local Government Finance must approve any request supported by property tax revenues or Motor Vehicle Highway moneys. These situations require advertisement to notify the public.

Non-ordinance budget transfers occur as needed. Budgets are controlled at different levels depending on what departments want. For example, the Animal Care and Control division's budget is controlled at the *object* level. Thus, when there is insufficient money available within a particular object of the Animal Care and Control division's budget, the division must request a transfer from another object before they can process a purchase order or direct payment from their budget. For budgets involving federal funds, the budget is usually controlled at the *grant* level, while capital funds are sometimes controlled at the *project* level. Most departments' regular operating budgets are controlled at the *character* level.

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After the close of the year, independent public accountants perform an audit. The Report of Independent Accountants stated that the financial statements for the City of Indianapolis, Indiana at December 31, 2003 showed fairly, in all material respects, that the financial position of the City, the results of operations, and the changes in financial position were in conformity with generally accepted accounting principles (GAAP).

Comparison of the budget with the annual financial report may be misleading, as the budget is prepared on the cash basis while the annual financial report is prepared on the modified accrual basis.

Fund Structure

Due to the overlapping geographic boundaries of several service districts and the budgetary fund structure required by state law, the fund structure in Indianapolis is not typical of most cities. The City maintains a chart of accounts to comply with GAAP for financial reporting purposes, but prepares the operating budget in accordance with state laws, not GAAP. Certain funds are excluded from budgets by state laws—Trust and Agency, as well as Special Assessment Funds.

The *General Fund* in Indianapolis is comprised of funds that are identified by the geographic boundary of a service district and contain budget data not required to be accounted for in another fund:

Consolidated County	Fire Special Service District
Park General	Maintenance Operations General
Redevelopment General	Police Special Service District
Solid Waste Collection	Sanitation General
Transportation General	Solid Waste Disposal
Storm Water Management	

Special Revenue Funds are restricted for use by federal or state government or they are special-purpose funds established by Council authority. Certain special revenue funds may be excluded from budgets by state provisions. Those budgeted by the City are:

Federal Grants	Federal Law Enforcement Fund
State Grants	State Law Enforcement Fund
Parking Meters	

Debt Service Funds are budgeted for payment of General Obligation Bond principal and interest. These include:

Civil City Sinking	Park Sinking
Sanitary Sinking	Metropolitan Thoroughfare Sinking
Redevelopment Sinking	

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Capital Project Funds account for the construction, acquisition, or maintenance of major fixed assets. They include City Cumulative Capital Development and County Cumulative Capital Development funds.

Pension Trust Funds are disbursed by the City in its fiduciary capacity to covered employees. They include Fire Pension and Police Pension funds.

2005 Budget Calendar

April 5-16	First round of meetings with departments to review budgets
May 17-28	Second Round of meetings with departments to review budgets
July 2	June 30 closing of FAMIS (the city's accounting system)
July 7-15	Final meetings w/departments and Controller, as needed
July 23	Final budget narratives and numbers due, based on negotiations held the previous week
Aug. 2	Budget is introduced to Council
Aug. to Sept.	Council committee hearings on budget
Aug. 23	Public Hearing on Budget
Sept. 13	Council votes on final Budget
1 st week of Oct.	Department of Local Government Finance reviews the Budget
Feb. 2004	Department of Local Government Finance approves final Budget

Introduction**ACKNOWLEDGEMENTS**

Under the Mayor's direction, the City Controller prepares and establishes guidelines for the city's annual budget. Throughout the budget, city departments highlight their individual accomplishments and take into account how their goals coincide with administration established initiatives. The Office of the Controller issues budget guidelines to the departments through each department's Chief Financial Officer (CFO), who develops individual departmental budgets. The City Controller coordinates all activities regarding budget and policy analysis for presentation to the City-County Council.

The Office of the City Controller prepared this document. The format is based on recommendations from the Government Finance Officers Association, which recognizes a budget as a policy tool, an operations guide, a financial plan, and a communications medium. The budget document is also intended to promote an understanding of local government and the services it provides to our citizens.

The Controller's Office extends appreciation to its staff and the staff of City Departments that contributed to the preparation of this document.

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